

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ILLINOIS**

<b>UNITED STATES OF AMERICA,</b>	)	
	)	
<b>Petitioner,</b>	)	
	)	
<b>vs.</b>	)	<b>CIVIL NO. 14-47-MJR-SCW</b>
	)	
<b>JAMES L. POWERS,</b>	)	
	)	
<b>Respondent.</b>	)	

**AMENDED ORDER TO SHOW CAUSE**

Respondent James L. Powers shall appear before United States Magistrate Judge Stephen C. Williams, for the Southern District of Illinois, in the United States District Court, 750 Missouri Avenue, East St. Louis, Illinois, 62201, on **March 12, 2014** at **9:00 a.m.** to **show cause** why the Respondent should not be compelled to comply with the Internal Revenue Service summons issued to him on August 22, 2013. The previous date noticed for February 19, 2014 at 9:00 a.m. is **CANCELED.**

**It is further ORDERED that:**

1. A copy of this Notice and Order, Order (Doc. 4), together with the petition and its exhibits, shall be served in accordance with Rule 4(e) of the Federal Rules of Civil Procedure upon the Respondent within 21 days of the date that the Notice and Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Rule 4.1(a), the Court hereby appoints Revenue Agent Sheila Pratcher or any other person designated by the IRS to effect service in this case.

2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.

3. Because the file in this case reflects a prima facie showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already with the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been substantially followed, the burden of coming forward has shifted to the Respondent to oppose enforcement of the summons.

4. If the Respondent has any defense to present or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the United States at least 14 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 days prior to the date set for the show cause hearing.

5. At the show cause hearing, only those issues brought into controversy by the responsive pleading and factual allegations supported by affidavit will be considered. Any uncontested allegation in the petition will be considered admitted.

6. Respondent may notify the Court, in writing filed with the clerk and served on counsel for the United States at the address on the petition, at least 14 days prior to the date set now for the show cause hearing, that the Respondent has no objection to enforcement of the summons. The Respondent's appearance at the hearing will then be excused.

The Respondent is hereby notified that a failure to comply with this Order may subject him to sanctions for contempt of Court.

**IT IS SO ORDERED.**

**DATED: January 22, 2014**

s//Stephen C. Williams  
**STEPHEN C. WILLIAMS**  
**United States Magistrate Judge**